IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant and Sole Inventor: William S. Lerner

Title: HEATING ELEMENT ACCESSORY HAVING WARNING DEVICE

DECLARATION AND POWER OF ATTORNEY

As the below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated next to my name.

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled HEATING ELEMENT ACCESSORY HAVING WARNING DEVICE, the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, CFR, Section 1.56(a).

I claim priority of my previously filed and pending U.S. patent application no. 09/788,594 filed on February 21, 2001 and I claim priority of my previously filed and pending U.S. patent application no. 10/238,348 filed September 10, 2002, U.S. patent application no. 10/429,111 filed May 2, 2003 and U.S. patent application no. 10/447,510 filed May 28, 2003..

I hereby appoint the following attorney to prosecute the application and to transact all business in the Patent and Trademark Office connected therewith: Steven Horowitz, Registration no. 31,768. Address all telephone calls to Steven Horowitz at(212) 867-6800. Address all correspondence to Steven Horowitz, Counselor At Law, 295 Madison Avenue, Suite 700, New York, New York 10017.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Full name of sole inventor: William S. Lerner
Inventor's Signature

Date

Residence 215 East 68th Street, Apt. 23A, New York, New York 10021- 5729

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July 1, 2003

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Title: HEATING ELEMENT ACCESSORY HAVING WARNING DEVICE

DECLARATION OF SMALL ENTITY STATUS

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

The above-referenced accompanying application qualifies for treatment as a patent application filed by a small entity..

Respectfully,

Steven Borowitz

Registration No. 31,768

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